

Tax Roll Reconciliation Cash Basis Accounting Instructions

General

- Use these instructions to assist you if you are using cash basis accounting to complete page 1 of the Wisconsin Department of Revenue Financial Report Form CT
- Use your February Municipal Settlement Report for 2012 payable 2013 (MTS) report to aid in filling out this form

Part A – Taxes, Credits and Settlements Received

- **002-40000 and 004-40000** – enter the amount from line 10, column E (10E), from your February Municipal Settlement Report for 2012 payable 2013 (MTS) report
- **005-40000** – enter the amount the county sent your town (town's portion)
- **008-40000** – enter dog license collections for the year
- **010-40000** – subtract the amount on line 005-40000 of this form from the sum of lines 15C, 16C, 17E, 18E, 19E, 20E, 22E, 23E, 24E, 32H, 36H and 37H, from the MTS report
- **018-40000** – enter the amount from line 13B, from page 1 of the MTS report
- **020-40000** – total auto-fills

Part B – Tax Settlements Paid to Others

- **022-50000** – enter the sum of lines 28G, 29G, 30G, 33G, 34G, 35G, 45K, 45L, 46K, 47K, 48K, 48L, 49K, 50K, and 50L, from page 2 of the MTS report
- **025-50000** – enter county's share of dog license collections for the year
- **028-50000** – enter the amount from line 38, column G, from page 2 of the MTS report
- **030-50000** – enter the amount from line 39, column G, from page 2 of the MTS report
- **032-50000** – enter the amount from line 31, column G, from page 2 of the MTS report
- **035-50000** – enter the amount from section H, column 2 and/or 3 of the SOT. The Town is the Agent.
- **040-50000** – total auto-fills

Part C – Taxes Retained by Town

- **044-41120** – enter the tax increment amount from section D, line D-3, of the SOT. Transfer this amount to line 100-41120, on page 2 of this form.
- **046-41130** – enter the amount from line 45, column J, from page 2 of the MTS report. Transfer this amount to line 100-41130, on page 2 of this form.
- **048-41150** – enter the sum of lines 46, 47, 48, 49, 50, column J, from page 2 of the MTS report. Transfer this amount to line 100-41150, on page 2 of this form.
- **052-41800** – enter interest and penalties from delinquent taxes. Transfer this amount to line 100-41800, on page 2 of this form.
- **054-42000** – enter special assessments. Transfer this amount to line 102-42000, on page 2 of this form.
- **055-44200** – amount auto-fills. Transfer this amount to line 105-44200, on page 3 of this form.
- **056-48130** – enter interest on special assessment and charges. Transfer this amount to line 113-48130, on page 6 of this form.
- **058-46000** – enter special charges the town keeps from section H, column 1, on page 4 of the SOT. This amount should be accounted for on page 4 of this form.
- **059-40000** – total auto-fills

Part D – Local Share of Property Taxes

- **060-40000** – amount auto-fills
- **064-40000** – enter the amount from section D, line 4, of the SOT. Transfer this amount to expenditures.
- **066-40000** – enter the amount from section D, line 5, section D of the SOT. Transfer this amount to expenditures.
- **068-41110** – total auto-fills. This is the amount of the municipal levy.
- If **greater** than zero, this is transferred to line 100-41110, on page 2 of this form
- If **less** than zero, this is transferred to line 134-59800, on page 10 of this form
- **Note:** If the municipality has omitted taxes and/or a 70.43 Correction, add or subtract that amount from the Municipality Levy